

REQUEST FOR PROPOSALS

15. **Approve Amendment Number 2 to RFP-496-01/BJC (Name change from Harris, Cotherman, O'Keefe & Associates to Moore Stephens Lovelace P.A.) (All Terms and Conditions remain the same).**

SECOND AMENDMENT TO AUDITOR SERVICES AGREEMENT (RFP-496-01/BJC)

THIS SECOND AMENDMENT is made and entered into this _____ day of _____, 20____ and is to that certain Agreement made and entered into on the 10th day of July, 2001, as amended on April 18, 2002, between **HARRIS, COTHERMAN, O'KEEFE & ASSOCIATES**, duly authorized to conduct business in the State of Florida, whose address is 1870 Aloma Avenue, Suite 120, Winter Park, Florida 32789, hereinafter referred to as "AUDITOR," and **SEMINOLE COUNTY**, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771, hereinafter referred to as "COUNTY".

W I T N E S S E T H:

WHEREAS, the AUDITOR and COUNTY entered into the above-referenced Agreement on July 10, 2001, as amended on April 18, 2002, for auditor services; and

WHEREAS, the parties desire to amend the Agreement so as to reflect the AUDITOR's recent merger and change of name; and

WHEREAS, Section 26 of the Agreement provides that any amendments shall be valid only when expressed in writing and duly signed by the parties,

NOW, THEREFORE, in consideration of the mutual understandings and agreements contained herein, the parties agree to amend the Agreement as follows:

1. The AUDITOR shall hereinafter be known as **MOORE STEPHENS LOVELACE, P.A.** and the Agreement and all further amendments thereto modified to reflect this change in the AUDITOR's name.

2. Except as herein modified, all terms and conditions of the Agreement shall remain in full force and effect for the term of the Agreement, as originally set forth in said Agreement.

3. The County Manager is hereby authorized to execute this Amendment on behalf of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have executed this instrument for the purpose herein expressed.

HARRIS, COTHERMAN, O'KEEFE
& ASSOCIATES, hereinafter known
as MOORE STEPHENS LOVELACE, P.A.

Witness

By:_____

Witness

Date:_____

WITNESSES:

SEMINOLE COUNTY, FLORIDA

By:_____
J. KEVIN GRACE, County Manager

Date:_____

For the use and reliance
of Seminole County only.

Within authority of Resolution
No. 93-R-71 adopted February 23,
1993.

Approved as to form and
legal sufficiency.

County Attorney
AC/lpk
4/6/05
2am-rfp-496



LETTER OF TRANSMITTAL

TO: County Attorney's Office
ATTN: Lola Pfeil
FOR: Ann Colby

FROM: Purchasing and Contracts Division
CONTACT: Peter W. Maley
Contracts Supervisor, Ext. 7122

DATE: April 5, 2005

Re: Amendment #2 to RFP-496-01/BJC,
Auditor Services Agreement

REQUESTED BY:

DOCUMENTS ATTACHED:

☐ memo from

☐ RFP - Documents

☐ Scope

☒ Previous Agreement

☒ Mutual Termination

☒ Letter dtd 3/22/05

REQUESTED ACTION:

☐ Your signature

☐ Prepare Agreement

☐ Return for revisions

☐ Prepare Work Order

☐ For your information

☒ Prepare Amendment

☐ Review & comment

Comments:

Ann -- This amendment is to change the name on the contract from: Harris, Cotherman, O'Keefe & Associates to: Moore Stephens Lovelace P.A. per the attached letter. Moore Stephens' address is: 2101 South Orlando Ave., Suite 400, Winter Park, FL 32789.

Note the original contract was with KPMG & Harris, Cotherman et al jointly and the KPMG relationship was terminated.

This will go to the Board on 4/26/05 for the **County Manager's signature.** Please call me with any questions. Thanks, Pete

HCO MOORE STEPHENS LOVELACE



**Harris, Cotherman,
O'Keefe & Associates**

Certified Public Accountants



**MOORE STEPHENS
LOVELACE, P.A.**

March 22, 2005

Lisa H. Spriggs
Director Fiscal Services
Seminole County Government
1101 E. 1st Street
Sanford, Florida 32771

Dear Mrs. Spriggs,

We are pleased to announce the merger of Harris, Cotherman, O'Keefe & Associates (HCO) into the state-wide and nationally recognized firm of Moore Stephens Lovelace P.A. (MSL). We view this merger as a positive move for us and our clients. MSL is the 15th largest firm in the state of Florida. With offices in Winter Park, Miami, Clearwater, and Tallahassee, we will have access to state-wide resources and will be able to build a state-wide governmental practice.

MSL has recognized that HCO is the premier CPA firm in Central Florida in the governmental sector. As part of the merger, I myself will be the shareholder in-charge of the state-wide governmental practice. All of my staff will be coming with me to help build the best governmental audit practice in the state of Florida.

Our existing clients will find this merger transparent. You can expect the same high quality service you have received in past years to continue. However, we will have more resources available to us in areas such as employee benefits, state and local taxation, arbitrage, cost allocation, and information technology. These are areas that only larger firms can afford to offer services. However, they are areas that many of our clients have requested assistance in the past, and now we can come to their aid.

MSL is not new to Central Florida. They have a 30 year history of providing services to Florida clients and to entities outside the state. Understanding the need for a strong network, they became members of Moore Stephens International, with 440 offices in 91 countries across the globe. This network provides resources that local and regional firms do not have. In the governmental sector, there are over 30 specialists in the United States that we have access to. MSL is also a big part of your community. Three shareholders and over 15 staff live in Seminole County. Your new firm now has local, state and national presence. All to provide you with the best service possible.

We ask that you change the name on our contract from Harris, Cotherman, O'Keefe & Associates to the surviving firm of Moore Stephens Lovelace, P.A. We will be sending out a change of address the middle part of April 2005. If you have any questions, please do not hesitate call. We look forward to a continued good relationship.

Very truly yours,

Daniel J. O'Keefe, CPA

BY *[Signature]*

MUTUAL TERMINATION OF AUDITOR SERVICES AGREEMENT (RFP-496-01/BJC)

THIS MUTUAL TERMINATION of Agreement is made and entered into this 3rd day of January, 2003, by and between KPMG LLP, whose address is 111 North Orange Avenue, Suite 1600, Orlando, Florida 32801, hereinafter called the "AUDITOR" and SEMINOLE COUNTY, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771, hereinafter called the "COUNTY".

W I T N E S S E T H:

WHEREAS, on July 10, 2001 the parties executed the Auditor Services Agreement jointly and severally with Harris, Cotherman, O'Keefe & Associates to conduct audits of records, accounts and procedures in Seminole County; and

WHEREAS, the COUNTY and the AUDITOR wish to withdraw from the Agreement, leaving the contractual rights and responsibilities to Harris, Cotherman, O'Keefe & Associates; and

WHEREAS, the COUNTY is agreeable to the termination of its Agreement with the AUDITOR,

NOW, THEREFORE,

1. The AUDITOR and the COUNTY hereby agree that the Agreement for Auditor Services between the COUNTY and the AUDITOR, dated July 10, 2001 and amended on April 18, 2002, is hereby rescinded, terminated, and cancelled, and shall be of no further force or effect as of April 30, 2002.

2. The AUDITOR agrees that no payments not previously submitted by invoice to the COUNTY after the date of this Termination,

are due. The COUNTY agrees to process any invoices for services submitted by the AUDITOR to the COUNTY prior to the effective date of this Termination.

3. Each party agrees that neither party shall have any future liability to the other relating to actions of the parties occurring after the effective date of this Termination. Specifically, the COUNTY shall not hold KPMG LLP liable in any way for the actions of its former partner in the Agreement dated July 10, 2001, and amended on April 18, 2002, Harris, Cotherman, O'Keefe & Associates, conducted after the effective date of this Termination.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the date below written for execution by the COUNTY.

Witness

Witness

(CORPORATE SEAL)

KPMG LLP

By:

DAVID DENNIS, Partner

Date: 12-18-2002

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

By:

DARYL G. MCLAIN, Chairman

Date: 1-3-03

MARYANNE MORSE Ann Colby
Clerk to the Board of County Attorney
County Commissioners of
Seminole County, Florida.

For the use and reliance
of Seminole County only.
Approved as to form and
legal sufficiency

As authorized for execution by
the Board of County Commissioners
at their 7/23 2002
regular meeting.

FOR County Attorney Maryanne Morse
AC/lpk Clerk of BCC
7/24/02 8/20/02 12/12/02
rfp-469-term

FIRST AMENDMENT TO AUDITOR SERVICES AGREEMENT (RFP-496-01/BJC)

THIS FIRST AMENDMENT is made and entered into this 10th day of April, 2002 and is to that certain Agreement made and entered into on the 10th day of July, 2001, between KPMG LLP, whose address is 111 North Orange Avenue, Suite 1600, Orlando, Florida 32801, and HARRIS, COTHERMAN, O'KEEFE & ASSOCIATES, duly authorized to conduct business in the State of Florida, whose address is 1870 Aloma Avenue, Suite 120, Winter Park, Florida 32789, together the firms are hereinafter referred to as the "AUDITORS," and SEMINOLE COUNTY, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771, hereinafter referred to as "COUNTY".

W I T N E S S E T H:

WHEREAS, the AUDITORS and COUNTY entered into the above-referenced Agreement on July 10, 2001, for auditor services; and

WHEREAS, the parties desire to amend the Agreement so as to enable both parties to continue to enjoy the mutual benefits it provides; and

WHEREAS, Section 26 of the Agreement dated July 10, 2001, provides that any amendments shall be valid only when expressed in writing and duly signed by the parties,

NOW, THEREFORE, in consideration of the mutual understandings and agreements contained herein, the parties agree to amend the Agreement as follows:

1. Exhibit "A," of the Agreement, Scope of Services, is deleted and Exhibit "A," a modified Scope of Services is substituted therefore.

2. Except as herein modified, all terms and conditions of the Agreement shall remain in full force and effect for the term of the Agreement, as originally set forth in said Agreement.

CERTIFIED COPY
MARYANNE MORSE
CLERK OF CIRCUIT COURT
SEMINOLE COUNTY, FLORIDA
BY Angela Cohen
DEPUTY CLERK

IN WITNESS WHEREOF, the parties hereto have executed this instrument for the purpose herein expressed.

Lynne Dillapio
Witness
Susan Hillman
Witness

(CORPORATE SEAL)

[Signature]
Witness
[Signature]
Witness
(CORPORATE SEAL)

ATTEST:

[Signature]
MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida.

For the use and reliance
of Seminole County only.
Approved as to form and
legal sufficiency.

[Signature]
County Attorney

AC/lpk
3/26/02
lam-rfp-496

Attachment:
Exhibit "A" - Scope of Services

KPMG LLP

By: [Signature]
Date: 4-12-02

HARRIS, COTHERMAN, O'KEEFE
& ASSOCIATES

By: [Signature]
Date: 4-15-02

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

By: [Signature]
DARYL G. MCLAIN, Chairman
Date: 04/18/02

As authorized for execution
by the Board of County Commis-
sioners at their 4/9,
2002 regular meeting.